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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 8233
(STATE OF WISCONSIN DEPARTMENT OF REVENUE)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and State of Wisconsin Department of Revenue ("Wisconsin") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 8233 (State Of Wisconsin Department Of Revenue) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 19, 2006, Wisconsin filed proof of claim number 8233 against DAS LLC which asserts an unsecured priority claim in the amount of \$8,556,645.87 (the "Claim") stemming from certain taxes allegedly owed by DAS LLC to Wisconsin.

WHEREAS, on August 24, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Duplicate And Amended Claims, (b) Insufficiently Documented Claims, (c) Claims Not Reflected On Debtors' Books And Records, (d) Untimely Claim, And (f) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

WHEREAS, on September 26, 2007, Wisconsin served the Debtors' counsel with its response to the Twentieth Omnibus Claims Objection with respect to the Claim (the

"Response").

WHEREAS, on October 18, 2007, to resolve the Twentieth Omnibus Claims Objection with respect to the Claim, DAS LLC and Wisconsin entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC as an unsecured priority tax claim in the amount of \$1,650,000.00.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Wisconsin stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$1,650,000.00, which shall consist of \$1,150,000.00 of prepetition taxes and \$500,000.00 of interest accrued, which interest shall be in final and full satisfaction of any prepetition interest and any interest that would otherwise be payable on account of the Claim under the plan of reorganization or otherwise through the effective date of the plan of reorganization.

2. Wisconsin's Response to the Twentieth Omnibus Claims Objection shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this 5th day of November, 2007

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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